

SOE 06 2522-10
5/04/2004 FINAL



ANNUAL
FINANCIAL
REPORT
53A-3-303

Utah School Districts
and Charter Schools

For Fiscal Year Ending
June 30, 2005

☒ BUDGET 53A-19-101

5/26/2004
Date of Hearing

6/10/2003
~~6/10/2003~~
Date of Adoption

6/19/2004
Last Amended

☐ ACTUAL 53A-3-404

Entity 25 San Juan

Rhea Laws
Prepared by

6/10/2004
Date

laws.rhea@do.sanjuan.k12.ut.us
email address

I certify that the data contained in this report
are true and correct to the best of my knowledge.

Signature of Business Administrator:

Date

Return the Budget report (paper copy)
by July 15 (Aug 15) to:

1. Utah State Auditor
c/o Kent Godfrey
Room 211
State Capitol
Salt Lake City, Utah 84114

Return the Actual report by October 1 to:

1. School Finance & Statistics
Richard Tolley
rtolley@usoe.k12.ut.us
2. Utah State Auditor
c/o Kent Godfrey
Room 211
State Capitol
Salt Lake City, Utah 84114

Date Received @ USOE

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Afr_0425-General

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25 San Juan 10 GENERAL FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes				
1200 Local Governmental Units Other Than LEAs	1,274,319	1,094,512	1,242,138	1,114,318
1310 Tuition From Pupils or Parents				
1320 Tuition from Other LEAs Within the State				
1330 Tuition From Other LEAs Outside the State				
1410 Transportation Fees From Pupils or Parents				
1420 Transportation Fees From Other LEAs Within the State				
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments				
1700 Student Activities	281,855	250,000	246,805	277,682
1900 Other Revenues From Local Sources	929,503	973,330	540,920	704,000
1910 Rentals		150,000	148,522	150,000
1920 Contributions and Donations from Private Sources/Foundation				
1940 Textbooks (Sales and Rentals)				
1950 Other Revenues From Other School Districts	21,152	21,770		
1960 Other Revenues from Other Local Governments				
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous		250,000	236,954	254,000
TOTAL REVENUES FROM LOCAL SOURCES	2,506,829	2,739,612	2,415,339	2,500,000

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25 San Juan 10 GENERAL FUND		ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
3000 REVENUES FROM STATE SOURCES					
Minimum School Programs (From District Summary-Final)					
Regular Basic Programs					
3010	Regular School Program K-12	5,288,080	6,076,982	5,661,957	6,242,977
3015	Necessary Existent Small Schools	1,634,747	1,657,809	1,657,809	1,682,483
3020	Professional Staff	763,390	750,832	750,832	769,340
3025	Administrative Costs	102,336	103,200	103,200	104,736
Restricted Basic Programs					
3105	Special Education -- Add-On	1,016,503	915,287	915,287	833,681
3110	Special Education -- Self-Contained	109,101	112,970	112,970	110,372
3120	Extended Year Program -- Severely Disabled	13,195	18,107	18,107	18,377
3125	Special Education -- State Programs	47,300	45,821	45,820	43,640
3155	Applied Technology -- Add-On	538,990	556,706	556,708	543,458
3160	Applied Technology -- Set-Aside	38,659	76,420	63,055	16,965
3230	Class Size Reduction (State Funds)	364,141	382,285	390,901	386,391
TOTAL BASIC SCHOOL PROGRAM GENERATED		9,916,442	10,696,419	10,276,646	10,752,420
Other Minimum School Programs					
3211	Gifted and Talented	23,569	14,625	14,102	41,517
3212	Advanced Placement	-	-	-	-
3213	Concurrent Enrollment	68,713	61,775	106,882	63,090
3215	At-Risk -- Regular Program	49,558	59,105	92,302	60,501
3216	At-Risk -- Pregnancy Prevention	4,220	-	-	-
3218	At-Risk -- Homeless and Minority	104,452	82,965	69,671	80,000
3219	At-Risk -- MESA	-	25,200	11,398	25,000
3220	At-Risk -- Gang Prevention	58,838	50,000	53,892	50,000
3221	At-Risk -- Youth-in-Custody	55,043	61,266	76,432	60,000
3255	Quality Teaching Block Grant	380,021	481,415	421,577	462,506
3260	Local Discretionary Block Grant	82,161	199,371	219,597	198,203
3270	Interventions for Student Success Block Grant	198,000	216,444	280,785	210,181
3405	Social Security and Retirement	1,906,790	1,767,378	1,852,939	2,011,043
3415	Pupil Transportation	1,417,843	1,457,306	1,457,306	1,393,803
3423	Out-of-State Tuition	-	-	-	-
3466	Highly Impacted Schools	489,862	400,940	523,230	400,940
3471	Guarantee on Transportation Levy	152,108	152,108	152,108	150,000
3520	School Land Trust Program	44,256	66,036	75,984	69,535
3521	Electronic High School	-	-	-	-
3555	Voted Leeway	-	-	-	-
3560	Board Leeway	-	-	-	-
3867	Charter School Local Replacement	163,957	167,081	155,779	152,468
TOTAL MINIMUM SCHOOL PROGRAM GENERATED		15,115,833	15,959,434	15,840,630	16,181,207
Less Basic Local Levy					
TOTAL STATE SUPPORT AMOUNT *		15,115,833	15,959,434	15,840,630	16,181,207
Other State Sources					
3700	Other Revenues From State Sources (Non-MSP)	268,860	-	133,297	-
3710	Driver Education (Behind-the-Wheel)	58,760	-	20,260	-
3800	Supplementals / Other Bills	15,438	57,250	54,554	447,041
3900	Revenues From Other State Agencies	30,929	-	124,174	-
TOTAL REVENUES FROM STATE SOURCES		15,489,820	16,016,684	16,172,915	16,628,248

* Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

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25 San Juan 10 GENERAL FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
4000 REVENUES FROM FEDERAL SOURCES				
4101 Impact Aid (Title VII)				
4190 Other Unrestricted Revenue Direct From Federal	6,854,226	6,301,799	5,478,455	5,910,415
4200 Unrestricted Federal Revenue Through State				
4300 Restricted Revenue Direct From Federal				
4500 Restricted Federal Through State	1,369,961	1,888,843	1,896,275	2,635,701
4520 Programs for the Disabled (IDEA)	3,483,697	3,170,832		2,608,100
4530 Applied Technology Education		593,149	647,727	680,571
4600 Other Restricted Federal Through State		115,000	125,796	123,016
4700 Federal Received Through Other Agencies			782,134	
4800 No Child Left Behind (NCLB)	117,682	107,317	180,827	135,031
4810 Federal Forest Service (in Lieu of Tax)			1,524,104	
	27,315	26,500	27,642	27,600
TOTAL REVENUES FROM FEDERAL SOURCES	11,852,881	12,203,460	10,662,960	12,120,434
TOTAL REVENUES, 10 GENERAL FUND	29,849,530	30,959,756	29,251,214	31,248,682

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25 San Juan 10 GENERAL FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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EXPENDITURES

1000 INSTRUCTION				
131 Salaries - Teachers	8,344,274	8,222,299	8,404,050	8,540,060
132 Salaries - Substitute Teachers	199,360	209,468	173,944	232,509
161 Salaries - Teacher Aides and Paraprofessionals	809,941	750,070	780,799	766,978
100 Salaries - All Other	218,683	332,625	270,876	344,267
Total Salaries (100)	9,572,258	9,514,462	9,629,669	9,883,814
200 Employee Benefits	3,335,115	4,089,862	3,548,780	4,539,747
300 Purchased Professional and Technical Services	1,323,670	1,104,857	964,415	1,525,000
400 Purchased Property Services		210,000	195,302	
500 Other Purchased Services		250,000	222,151	
561 Tuition to Other School Districts Within the State				
562 Tuition to Other School Districts Outside the State				
563 Tuition to Private Schools				
564 Tuition to Educational Service Agencies Within the State				
565 Tuition to Educational Service Agencies Outside the State				
566 Tuition to Charter Schools				
567 Tuition to School Districts for Voucher Payments				
569 Tuition-Other				
Total Other Purchased Services (500)	-	250,000	222,151	-
600 Supplies	984,401	1,455,089	1,133,751	1,425,000
641 Textbooks	129,908	115,830	235,066	130,000
Total Supplies (600)	1,114,309	1,570,919	1,368,817	1,555,000
700 Property (Instructional Equipment)	450,508	271,058	458,520	290,000
800 Other Objects	314,767	315,203	302,200	320,000
810 Dues and Fees	-	5,000	2,192	-
Total Other Objects (800)	314,767	320,203	304,392	320,000
TOTAL INSTRUCTION (1000)	16,110,627	17,331,361	16,692,046	18,113,561
2000 SUPPORT SERVICES				
2100 SUPPORT SERVICES - STUDENTS				
141 Salaries - Attendance and Social Work Personnel	37,213	37,957		38,716
142 Salaries - Guidance Personnel	616,745	550,142	580,292	884,399
143 Salaries - Health Services Personnel	173,602	232,400	232,816	
144 Salaries - Psychological Personnel	-			
152 Salaries - Secretarial and Clerical	24,865	11,800	11,856	
100 Salaries - All Other	-	59,600	59,642	
Total Salaries (100)	852,425	891,899	884,606	923,115
200 Employee Benefits	289,188	329,915	326,459	361,500
300 Purchased Professional and Technical Services	181,315	85,500	132,747	160,000
400 Purchased Property Services				
500 Other Purchased Services		55,000	51,962	
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)		55,000	51,962	-
600 Supplies	33,918	29,081	31,143	30,000
700 Property	21,543	14,000	15,501	14,000
800 Other Objects	-			
810 Dues and Fees	-			
Total Other Objects (800)	-	-	-	-
TOTAL STUDENTS (2100)	1,378,389	1,405,395	1,442,418	1,488,615

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25 San Juan 10 GENERAL FUND	- ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF				
115 Salaries - Supervisors & Directors	455,762	601,867	495,164	634,701
133 Salaries - Sabbatical Leave	-	-	-	-
145 Salaries - Media Personnel - Certificated	371,751	391,638	399,522	399,471
152 Salaries - Secretarial and Clerical	123,830	126,307	111,629	128,833
162 Salaries - Media Personnel - Noncertificated.	21,795	22,231	22,962	22,676
100 Salaries - All Other	242,016	244,436	329,177	249,325
Total Salaries (100)	1,215,154	1,386,479	1,358,454	1,435,006
200 Employee Benefits	391,705	467,679	443,435	519,124
300 Purchased Professional and Technical Services	384,578	149,067	127,650	360,000
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	190,000	119,412	-
591 Services Purchased From Another District Within th	-	-	-	-
592 Services Purchased From Another District Outside	-	-	-	-
Total Other Purchased Services (500)	-	190,000	119,412	-
600 Supplies	103,912	119,328	61,961	120,000
644 Library Books	58,228	6,000	57,065	6,000
650 Periodicals	3,723	4,500	4,158	4,500
660 Audio Visual Materials	11,540	7,000	5,475	7,000
Total Supplies (600)	177,403	136,828	128,659	137,500
700 Property	54,014	27,000	13,954	27,000
800 Other Objects	-	-	-	-
810 Dues and Fees	-	-	-	-
Total Other Objects (800)	-	-	-	-
TOTAL INSTRUCTIONAL STAFF (2200)	2,222,854	2,357,053	2,191,564	2,478,630
2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION				
110 Salaries - District Board and Administration	109,926	111,946	109,229	117,437
115 Salaries - Supervisors and Directors	-	-	-	-
152 Salaries - Secretarial and Clerical	58,613	59,199	63,025	59,199
100 Salaries - All Other	-	-	-	-
Total Salaries (100)	168,539	171,145	172,254	176,636
200 Employee Benefits	82,747	78,664	81,299	86,713
300 Purchased Professional and Technical Services	31,448	5,500	2,120	35,500
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	30,000	27,686	-
591 Services Purchased From Another District Within th	-	-	-	-
592 Services Purchased From Another District Outside	-	-	-	-
Total Other Purchased Services (500)	-	30,000	27,686	-
600 Supplies	11,077	11,400	7,796	11,400
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
810 Dues and Fees	16,300	17,000	17,632	17,000
Total Other Objects (800)	16,300	17,000	17,632	17,000
TOTAL DISTRICT ADMINISTRATION (2300)	310,111	313,709	308,787	327,249

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25 San Juan 10 GENERAL FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION				
121 Salaries - Principals and Assistants	818,320	890,056	754,796	926,957
152 Salaries - Secretarial and Clerical	375,705	383,219	379,250	390,883
100 Salaries - All Other	-	-	-	-
Total Salaries (100)	1,194,025	1,273,275	1,134,046	1,317,840
200 Employee Benefits	429,244	490,004	436,765	543,904
300 Purchased Professional and Technical Services	-	-	-	15,000
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	10,519	14,000	12,850	-
591 Services Purchased From Another District Within th	-	-	-	-
592 Services Purchased From Another District Outside t	-	-	-	-
Total Other Purchased Services (500)	10,519	14,000	12,850	-
600 Supplies	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
810 Dues and Fees	-	-	-	-
Total Other Objects (800)	-	-	-	-
TOTAL SCHOOL ADMINISTRATION (2400)	1,633,788	1,777,279	1,583,661	1,876,744
2500 SUPPORT SERVICES - CENTRAL				
100 Salaries	291,762	291,011	290,398	301,196
200 Employee Benefits	103,494	108,348	106,415	120,266
300 Purchased Professional and Technical Services	340,521	537,457	46,598	669,150
400 Purchased Property Services	-	-	-	100,000
500 Other Purchased Services	89,957	115,800	112,841	-
591 Services Purchased From Another District Within th	-	-	-	-
592 Services Purchased From Another District Outside t	-	-	-	-
Total Other Purchased Services (500)	89,957	115,800	112,841	-
600 Supplies	44,561	59,150	35,449	59,000
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
810 Dues and Fees	-	-	-	-
Total Other Objects (800)	-	-	-	-
TOTAL CENTRAL (2500)	870,295	1,111,766	591,701	1,249,612
2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES				
180 Salaries - Operation and Maintenance	1,324,225	1,368,917	1,376,574	1,417,244
100 Salaries - All Other	27,123	27,665	28,807	28,218
Total Salaries (100)	1,351,348	1,396,582	1,405,381	1,445,462
200 Employee Benefits	465,383	508,752	509,250	564,715
300 Purchased Professional and Technical Services	491,419	92,725	104,214	450,000
400 Purchased Property Services	2,650	268,000	269,827	-
500 Other Purchased Services	-	78,000	77,875	-
591 Services Purchased From Another District Within th	-	-	-	-
592 Services Purchased From Another District Outside t	-	-	-	-
Total Other Purchased Services (500)	-	78,000	77,875	-
600 Supplies	1,039,675	1,149,550	1,100,442	1,189,550
700 Property	12,361	18,979	-	21,000
800 Other Objects	-	-	-	-
810 Dues and Fees	-	-	-	-
Total Other Objects (800)	-	-	-	-
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	3,362,836	3,512,588	3,466,989	3,670,727

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25 San Juan 10 GENERAL FUND		ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION					
152	Salaries - Secretarial and Clerical	24,257	24,742	24,629	25,237
171	Salaries - Supervisors	43,222	44,086	43,576	44,968
172	Salaries - Bus Drivers	548,926	572,546	546,845	596,447
173	Salaries - Mechanics and Other Garage Employees	104,641	106,734	106,643	108,869
174	Salaries - Other (Trainers, etc.)	80,351	81,958	78,089	83,597
	Total Salaries (100)	801,397	830,066	797,782	859,118
210	Retirement	72,723	76,461	82,312	88,152
220	Social Security	61,062	63,500	60,387	65,723
240	Insurance (Health / Accident / Life)	39,771	45,737	42,247	52,598
270	Industrial Insurance	4,697	5,786	5,106	6,075
280	Unemployment Insurance	-	-	260	-
	Total Benefits (200)	178,253	191,484	190,312	212,548
421	Water / Sewer	-	-	-	-
440	Repairs and Maintenance	11,601	13,000	12,685	13,000
441	Garage Equipment Repairs	-	-	-	-
452	Rental of Equipment and Vehicles	-	-	-	-
490	Other Purchased Property Services	-	-	-	-
	Total Purchased Property Services (400)	11,601	13,000	12,685	13,000
511	Services from Other LEAs (In State)	-	-	-	-
512	Services from Other LEAs (Out of State)	-	-	-	-
513	Commercial	266,466	372,867	295,488	375,000
514	Student Allowance	54,108	50,000	48,138	50,000
515	Payments in Lieu of Transportation - Subsistence	-	-	-	-
516	Payments of Mileage in Lieu of Bus (Dead Miles)	-	-	-	-
521	Property Insurance	6,674	6,700	5,900	7,000
522	Liability Insurance	-	-	-	-
530	Communications (Telephone and Other)	523	1,000	908	1,000
580	Travel / Per Diem	29,586	1,300	42,131	2,500
591	Services Purchased From Another District Within the State	-	-	-	-
592	Services Purchased From Another District Outside the State	-	-	-	-
	Total Other Purchased Services (500)	357,357	431,867	392,565	435,500
610	Office Supplies	21,356	30,500	8,843	30,000
624	Motor Fuel	197,221	275,000	182,890	285,000
625	Natural Gas	-	-	-	-
626	Electricity	-	-	-	-
681	Lubricants	12,286	12,500	12,340	12,500
682	Tires and Tubes	17,202	20,000	18,459	20,000
683	Repair Parts for Buses and Other Vehicles	77,401	60,842	75,448	61,500
684	Repair Parts for Garage Equipment	-	-	169	-
689	Other Shop Supplies	21,683	21,000	26,116	21,000
	Total Supplies (600)	347,149	419,842	324,265	430,000
730	Equipment	11,391	25,000	9,942	25,000
732	School Buses	388,372	697,741	697,741	241,564
	Total Property (700)	399,763	722,741	707,683	266,564
810	Dues and Fees	-	-	-	-
890	Miscellaneous Expenditures	-	-	-	-
891	Training	-	-	-	-
	Total Other Objects (800)	-	-	-	-
TOTAL STUDENT TRANSPORTATION (2700)		2,095,520	2,609,000	2,425,292	2,216,730

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2900 OTHER SUPPORT SERVICES				
100 Salaries				
200 Employee Benefits				
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	-	-	-	-
600 Supplies	3,000.00	5,000.00	1,334.95	5,000.00
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL OTHER SUPPORT (2900)	3,000.00	5,000.00	1,334.95	5,000.00
TOTAL SUPPORT SERVICES (2000)	11,876,793	13,091,790	12,011,747	13,313,307
5200 DEBT SERVICE (TAX ANTICIPATION NOTES)				
830 Interest				
TOTAL EXPENDITURES, 10 GENERAL FUND	27,987,420	30,423,151	28,703,793	31,426,868

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds		800,000	800,000	
5210 Transfers Out to Other Funds	(20,010)	(35,000)	(35,000)	(35,000)
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds		456,177	456,177	
5900 Other Financing Sources (Uses) (Add Explanation)			(2,204,551)	
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(20,010)	1,221,177	(983,374)	(35,000)

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SUMMARY - 10 GENERAL FUND

REVENUES BY SOURCE				
1000 Total Local	2,506,829	2,739,612	2,415,339	2,500,000
3000 Total State	15,489,820	16,016,684	16,172,915	16,628,248
4000 Total Federal	11,852,881	12,203,460	10,662,960	12,120,434
TOTAL REVENUES	29,849,530	30,959,756	29,251,214	31,248,682
EXPENDITURES BY OBJECT				
100 Salaries	15,446,908	15,754,919	15,672,590	16,342,187
200 Employee Benefits	5,275,129	6,264,708	5,642,715	6,948,517
300 Purchased Professional and Technical Services	2,752,951	1,975,106	1,377,744	3,214,650
400 Purchased Property Services	14,251	491,000	477,814	113,000
500 Other Purchased Services	457,833	1,164,667	1,017,342	435,500
600 Supplies	2,771,092	3,381,770	2,997,906	3,417,450
700 Property	938,189	1,053,778	1,195,658	618,564
800 Other Objects	331,067	337,203	322,024	337,000
TOTAL EXPENDITURES	27,987,420	30,423,151	28,703,793	31,426,868
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,862,110	536,605	547,421	(178,186)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(20,010)	1,221,177	(983,374)	(35,000)
NET CHANGE IN FUND BALANCE	1,842,100	1,757,782	(435,953)	(213,186)
FUND BALANCE - BEGINNING (From Prior Year)	4,364,874	6,206,974	6,206,974	5,477,398
Adjustments to Beginning Fund Balance (Attach Detail)			(293,623)	
FUND BALANCE - ENDING	6,206,974	7,964,756	5,477,398	5,264,212

Explanation (5900 and Adjustment to Beginning Fund Balance)

Prior Period Adjustment: Health Insurance deposit used in FY99 and FY00 but not recorded.

Increase in designated fund balance: To fully fund Early Retirement and Sick Leave Payable.

***Fund Balance (final number on this page) includes only unreserved, undesignated fund balance.

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25 San Juan 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
REVENUES				
1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	146,642	126,497	143,559	127,682
1200 Local Governmental Units Other Than LEAs				
1310 Tuition from Pupils or Parents				
1320 Tuition from Other LEAs Within the State				
1330 Tuition from Other LEAs Outside the State				
1400 Transportation Fees				
1500 Earnings on Investments	698		478	
1800 Community Services Activities				
1900 Other Revenues From Local Sources	62,442	74,356	17,056	73,172
1940 Textbooks (Sales and Rentals)				
TOTAL REVENUES FROM, LOCAL SOURCES	209,782	200,853	161,093	200,854
3000 REVENUES FROM STATE SOURCES				
3115 Preschool	119,392	101,213	55,900	122,095
3209 Adult High School	75,647	157,683	110,722	111,519
3210 Adult Basic Skills	18,616	-	-	-
3405 Social Security and Retirement	38,510	38,510	9,578	38,510
3900 Revenues from Other State Agencies	164,187	140,564	169,452	179,073
TOTAL REVENUES FROM STATE SOURCES	416,352	437,970	345,652	451,197
4000 REVENUES FROM FEDERAL SOURCES				
4522 Preschool	92,874	108,108	90,689	108,208
4580 Adult Education	60,301	89,300	90,799	65,000
4900 Other Revenues From Federal Sources	17,364	92,457	147,891	133,922
TOTAL REVENUES FROM FEDERAL SOURCES	170,539	289,865	329,379	307,130
TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND	796,673	928,688	836,124	959,181

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25 San Juan				
23 NON K-12 PROGRAMS FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005

EXPENDITURES

3000 OPERATION OF NONINSTRUCTIONAL SERVICES				
3200 OTHER SERVICES				
100 Salaries	419,339	426,277	409,593	439,065
200 Employee Benefits	146,035	154,828	154,802	171,858
300 Purchased Professional and Technical Services	47,906	70,827	40,792	89,742
400 Purchased Property Services		6,800	6,819	
500 Other Purchased Services		15,000	15,092	
600 Supplies	13,157	104,198	40,943	104,500
700 Property	3,643	6,000	5,166	6,000
800 Other Objects	19,951	20,334	19,628	20,334
810 Dues and Fees				
Total Other Objects (800)	19,951	20,334	19,628	20,334
TOTAL OTHER SERVICES (3200)	650,031	804,264	692,835	831,499
3300 COMMUNITY SERVICES				
100 Salaries				
200 Employee Benefits				
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL COMMUNITY SERVICES (3300)	-	-	-	-
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	650,031	804,264	692,835	831,499

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds	(169,369)	(124,424)	(124,424)	124,424
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)			6,033	
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(169,369)	(124,424)	(118,391)	124,424

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25 San Juan 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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SUMMARY - 23 NON K-12 PROGRAMS FUND

REVENUES BY SOURCE				
1000 Total Local	209,782	200,853	161,093	200,854
3000 Total State	416,352	437,970	345,652	451,197
4000 Total Federal	170,539	289,865	329,379	307,130
TOTAL REVENUES	796,673	928,688	836,124	959,181
EXPENDITURES BY OBJECT				
100 Salaries	419,339	426,277	409,593	439,065
200 Employee Benefits	146,035	154,828	154,802	171,858
300 Purchased Professional and Technical Services	47,906	70,827	40,792	89,742
400 Purchased Property Services	-	6,800	6,819	-
500 Other Purchased Services	-	15,000	15,092	-
600 Supplies	13,157	104,198	40,943	104,500
700 Property	3,643	6,000	5,166	6,000
800 Other Objects	19,951	20,334	19,628	20,334
TOTAL EXPENDITURES	650,031	804,264	692,835	831,499
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	146,642	124,424	143,289	127,682
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(169,369)	(124,424)	(118,391)	124,424
NET CHANGE IN FUND BALANCE	(22,727)	-	24,898	252,106
FUND BALANCE - BEGINNING (From Prior Year)	22,727	-	-	24,898
Adjustment to Beginning Fund Balance (Add Explanation)	-	-	-	-
FUND BALANCE - ENDING	-	-	24,898	277,004

Explanation (5900 and Adjustment to Beginning Fund Balance)

CHANGE IN DESIGNATED FUND BALANCE

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25 San Juan 31 DEBT SERVICE FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	647,180	570,689	647,662	571,776
1500 Earnings on Investments	771	100	744	672
1900 Other Revenues From Local Sources		54,311		
TOTAL REVENUES FROM LOCAL SOURCES	647,951	625,100	648,406	572,448
3000 REVENUES FROM STATE SOURCES				
3650 Capital Outlay Foundation	-	-	-	-
TOTAL REVENUES FROM STATE SOURCES	-	-	-	-
TOTAL REVENUES, 31 DEBT SERVICE FUND	647,951	625,100	648,406	572,448

EXPENDITURES

5000 DEBT SERVICE				
830 Interest	254,544	241,000	240,553	230,000
840 Redemption of Principal	315,000	330,000	330,000	345,000
845 Debt Issuance Costs on Refundings				
890 Miscellaneous Expenditures	500	500	500	500
TOTAL EXPENDITURES, 31 DEBT SERVICE FUND	570,044	571,500	571,053	575,500

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5120 Premium or Discount on the Issuance of Refunding Bonds				
5130 Issuance of Refunding Bonds				
5140 Payment to Refunded Bonds Escrow				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Attach Detail)				
6000 OTHER ITEMS				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - 31 DEBT SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	647,951	625,100	648,406	572,448
3000 Total State	-	-	-	-
TOTAL REVENUES	647,951	625,100	648,406	572,448
EXPENDITURES BY OBJECT				
800 Other Objects	570,044	571,500	571,053	575,500
TOTAL EXPENDITURES	570,044	571,500	571,053	575,500
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	77,907	53,600	77,353	(3,052)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	77,907	53,600	77,353	(3,052)
FUND BALANCE - BEGINNING (From Prior Year)	526,093	604,000	604,000	681,353
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	604,000	657,600	681,353	678,301

Explanation (5900 and Adjustment to Beginning Fund Balance)

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Afr_0425-Capital Projects

ANNUAL FINANCIAL REPORT

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25 San Juan 32 CAPITAL PROJECTS FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	2,270,505	1,872,574	2,125,142	1,887,719
1500 Earnings on Investments				
1900 Other Revenues From Local Sources	74,035	111,806	261,325	269,713
TOTAL REVENUES, LOCAL SOURCES	2,344,540	1,984,380	2,386,467	2,157,432
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues				25,000
3650 Capital Outlay Foundation	289,936	346,093	465,913	350,000
TOTAL REVENUES, STATE SOURCES	289,936	346,093	465,913	375,000
4000 REVENUES FROM FEDERAL SOURCES				
4000 Revenues from Federal Sources	20,000	0		
TOTAL REVENUES, FEDERAL SOURCES	20,000	0	0	0
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND	2,654,476	2,330,473	2,852,380	2,532,432

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25 San Juan 32 CAPITAL PROJECTS FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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EXPENDITURES

1.0002 TAX RATE PROGRAM				
2600 OPERATION AND MAINTENANCE OF FACILITIES				
100 Salaries				
200 Employee Benefits				
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	0	0	0	0
10% OF BASIC PROGRAM				
1000 INSTRUCTION (10% of Basic)				
600 Supplies				
641 Textbooks				
Total Supplies (600)	0	0	0	0
730 Equipment	520,899	751,739	486,962	290,139
TOTAL INSTRUCTION (1000)	520,899	751,739	486,962	290,139
2000 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2100 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2200 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2500 SUPPORT SERVICES - CENTRAL (10% of Basic)				
600 Supplies			12,264	
730 Equipment	39,541			
TOTAL EXPENDITURES CENTRAL (2500)	39,541	0	12,264	0
2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)				
600 Supplies	3,937			
730 Equipment	241,694			
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	245,631	0	0	0
2700 STUDENT TRANSPORTATION (10% of Basic)				
600 Supplies				
730 Equipment				
732 School Buses	149,833	60,543		95,543
Total Property (700)	149,833	60,543	0	95,543
TOTAL STUDENT TRANSPORTATION (2700)	149,833	60,543	0	95,543
2900 OTHER SUPPORT SERVICES (10% of Basic)				
600 Supplies				
730 Equipment	28,318			
TOTAL OTHER SUPPORT (2900)	28,318	0	0	0

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25 San Juan 32 CAPITAL PROJECTS FUND		ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)					
460	Construction and Remodeling		179,433	208,882	
710	School Sites			468,107	
720	Buildings				
731	Machinery				
733	Furniture and Fixtures		184,500		
734	Technology Equipment				
735	Non-Bus Vehicles	176,009			
739	Other Equipment	61,596			
	Total Property (700)	237,605	184,500	468,107	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)		237,605	363,933	676,989	0
5000 DEBT SERVICES (10% of Basic)					
800	Other Objects				
830	Interest				
840	Redemption of Principal				
	Total Other Objects (800)	0	0	0	0
TOTAL DEBT SERVICE (5000)		0	0	0	0
TOTAL EXPENDITURES, 10% OF BASIC PROGRAM		1,221,827	1,176,215	1,176,215	385,682
4502 BUILDING ACQUISITION AND CONSTRUCTION					
100	Salaries			9,447	
200	Employee Benefits			783	
300	Purchased Professional and Technical Services		55,000	5,761	48,500
400	Purchased Property Services			58,700	175,000
460	Construction and Remodeling	202,555	745,067		1,717,500
	Total Property (400)	202,555	745,067	58,700	1,892,500
500	Other Purchased Services		235,000	3,044	240,000
600	Supplies - New Buildings		5,000	1,020	
641	Textbooks - New Buildings				
644	Library Books-New Libraries				
	Total Supplies (600)	0	5,000	1,020	0
710	Land and Improvements				80,000
720	Buildings				
731	Machinery				
732	School Buses		66,000	60,543	
733	Furniture and Fixtures				
734	Technology Equipment				256,000
735	Non-Bus Vehicles		85,743	266,965	85,000
739	Other Equipment				445,517
	Total Property (700)	0	151,743	327,508	866,517
800	Other Objects				
830	Interest				
840	Redemption of Principal				
	Total Other Objects (800)	0	0	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)		202,555	1,191,810	406,263	3,047,517
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND		1,424,382	2,368,025	1,582,478	3,433,199

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25 San Juan 32 CAPITAL PROJECTS FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
OTHER FINANCING				
5000 OTHER FINANCING SOURCES (USES)				
5110 Face Amount of Bonds Issued				
5120 Premium or Discount on the Issuance of Bonds				
5200 Transfers In from Other Funds	169,369	526,000	524,424	675,576
5201 Transfers Out to Other Funds	(72,000)	(872,000)	(944,000)	(800,000)
5400 Loan Proceeds				
5300 Proceeds From Sale of Capital Assets				
5500 Capital Lease Proceeds			19,158	
5900 Other Financing Sources (Uses) (Add Explanation)		383,552	33,448	793,085
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	97,369	37,552	(366,970)	668,661

SUMMARY - 32 CAPITAL PROJECTS FUND

REVENUES BY SOURCE				
1000 Total Local	2,344,540	1,984,380	2,386,467	2,157,432
3000 Total State	289,936	346,093	465,913	375,000
4000 Total Federal	20,000	-	-	-
TOTAL REVENUES	2,654,476	2,330,473	2,852,380	2,532,432
EXPENDITURES BY OBJECT				
100 Salaries	-	-	9,447	-
200 Employee Benefits	-	-	783	-
300 Purchased Professional and Technical Services	-	55,000	5,761	48,500
400 Purchased Property Services	202,555	924,500	267,582	1,892,500
500 Other Purchased Services	-	235,000	3,044	240,000
600 Supplies	3,937	5,000	13,284	-
700 Property	1,217,890	1,148,525	1,282,577	1,252,199
800 Other Objects	-	-	-	-
TOTAL EXPENDITURES	1,424,382	2,368,025	1,582,478	3,433,199
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,230,094	(37,552)	1,269,902	(900,767)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	97,369	37,552	(366,970)	668,661
NET CHANGE IN FUND BALANCE	1,327,463	-	902,932	(232,106)
FUND BALANCE - BEGINNING (From Prior Year)	1,747,003	3,074,466	3,074,466	3,977,398
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	3,074,466	3,074,466	3,977,398	3,745,292

Explanation (5900 and Adjustment to Beginning Fund Balance)

CHANGE IN DESIGNATED FUND BALANCE.

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25 San Juan 40 BUILDING RESERVE FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on Investments	26,390	35,000	35,968	35,000
1900 Other Revenues From Local Sources	1,359,240	713,915	713,915	
TOTAL REVENUES, LOCAL SOURCES	1,385,630	748,915	749,883	35,000
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues				
3600 Public Education Capital Outlay				
TOTAL REVENUES, STATE SOURCES	0	0	0	0
TOTAL REVENUES, 40 BUILDING RESERVE FUND	1,385,630	748,915	749,883	35,000

EXPENDITURES

4000 FACILITIES ACQUISITION AND CONSTRUCTION				
100 Salaries				
200 Employee Benefits				
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
700 Property				
800 Other Objects				
TOTAL EXPENDITURES, 40 BUILDING RESERVE FUND	0	0	0	0

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds		(400,000)	(400,000)	(800,000)
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	(400,000)	(400,000)	(800,000)

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TEST SCHOOL DISTRICT XX 40 BUILDING RESERVE FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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SUMMARY - 40 BUILDING RESERVE FUND

REVENUES BY SOURCE				
1000 Total Local	1,385,630	748,915.00	749,883.00	35,000.00
3000 Total State	-	-	-	-
TOTAL REVENUES	1,385,630	748,915	749,883	35,000
EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,385,630	748,915	749,883	35,000
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	(400,000)	(400,000)	(800,000)
NET CHANGE IN FUND BALANCE	1,385,630	348,915	349,883	(765,000)
FUND BALANCE - BEGINNING (From Prior Year)	965,491	2,351,121	2,351,121	2,701,004
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	2,351,121	2,700,036	2,701,004	1,936,004

Explanation (5900 and Adjustment to Beginning Fund Balance)

FUNDS USED TO RENOVATE SCHOOL BUILDINGS IN MONTEZUMA CREEK

Date of public notice stating the purpose for which expenditures are to be 6/9/2004
Date

Revenues are limited by state law (53A-23-102), to any local or state capital outlay funds.

Expenditures are limited by state law (53A-23-101), to meet the capital outlay costs of the school district, including costs replacing, improving, equipping, and furnishing school buildings and purchasing school sites.

EOF

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25 San Juan 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on Investments				
1610 Sales to Students	111,538	139,423	115,521	139,423
1620 Sales to Adults	51,293	64,116	55,161	64,116
1690 Other Revenues From Local Sources	40,472	59,711	32,337	59,711
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	203,303	263,250	203,019	263,250
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues			7,501	
3770 School Lunch	105,760	112,000	122,616	112,000
TOTAL REVENUES, STATE SOURCES	105,760	112,000	130,117	112,000
4000 REVENUES FROM FEDERAL SOURCES				
4571 Lunch Reimbursement	71,595	72,000	84,108	72,000
4572 Lunch Reimbursement (Free and Reduced Meals)	480,070	575,800	562,704	575,800
4573 Special Milk Reimbursement	214		399	
4574 Breakfast Reimbursement	126,145	130,000	146,778	130,000
4575 Child and Adult Care Food Program			2,048	
4578 NET (Nutritional Education and Training Program)				
4579 Other Child Nutrition Program Revenue	110,123		2,431	
4970 Donated Commodities			62,851	
TOTAL REVENUES, FEDERAL SOURCES	788,147	777,800	861,319	777,800
TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND	1,097,210	1,153,050	1,194,455	1,153,050

EXPENSES/EXPENDITURES

3100 FOOD SERVICES				
100 Salaries	253,339	288,144	245,181	288,144
200 Employee Benefits	129,434	149,966	140,972	149,966
300 Purchased Professional and Technical Services	213,642			249,703
400 Purchased Property Services				
500 Other Purchased Services		249,703	257,862	
600 Non-Food Supplies	72,154	79,008	93,869	83,508
630 Food	372,394	416,023	444,483	416,023
Total Supplies (600)	444,548	495,031	538,352	499,531
700 Property		5,500	5,214	
780 Depreciation - Enterprise Funds				
Total Property (700)	0	5,500	5,214	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND	1,040,963	1,188,344	1,187,581	1,187,344

OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds	20,010	35,000	35,000	35,000
5210 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)	(6,331)			
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	13,679	35,000	35,000	35,000

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25 San Juan 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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SUMMARY - 49 or 51 FOOD SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	203,303	263,250	203,019	263,250
3000 Total State	105,760	112,000	130,117	112,000
4000 Total Federal	788,147	777,800	861,319	777,800
TOTAL REVENUES	1,097,210	1,153,050	1,194,455	1,153,050
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	253,339	288,144	245,181	288,144
200 Employee Benefits	129,434	149,966	140,972	149,966
300 Purchased Professional and Technical Services	213,642	-	-	249,703
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	249,703	257,862	-
600 Supplies	444,548	495,031	538,352	499,531
700 Property	-	5,500	5,214	-
800 Other Objects	-	-	-	-
TOTAL EXPENSES/EXPENDITURES	1,040,963	1,188,344	1,187,581	1,187,344
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	56,247	(35,294)	6,874	(34,294)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	13,679	35,000	35,000	35,000
NET CHANGE IN NET ASSETS / FUND BALANCE	69,926	(294)	41,874	706
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)	69,093	139,019	139,019	180,893
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	139,019	138,725	180,893	181,599

Explanation (5900 and Adjustment to Beginning Fund Balance)

Increase to reserved for inventory

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25 San Juan OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1200 Local Governmental Units Other Than LEAs	221,515			
1300 Tuition				
1500 Earnings on Investments		24,600	26,046	17,600
1700 District Activities				
1750 Enterprise Activities (School Vending and Stores)				
1800 Community Services Activities				
1900 Other Revenues From Local Sources		720,989	691,702	703,200
1910 Rentals	164,034	160,000	144,854	160,000
1920 Contributions and Donations From Private Sources			21,189	
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
1970 Operating Revenues - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	385,549	905,589	883,791	880,800
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues	13,000	13,000	13,000	
3900 Revenues From Other State Agencies				
TOTAL REVENUES, STATE SOURCES	13,000	13,000	13,000	0
4000 REVENUES FROM FEDERAL SOURCES				
4100 Unrestricted Revenue Direct From Federal				
4200 Unrestricted Revenue Through State				
4300 Restricted Revenue Direct From Federal				
4400 Restricted Revenue Through State				
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, OTHER FUNDS	398,549	918,589	896,791	880,800

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25 San Juan OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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EXPENSES/EXPENDITURES

1000 INSTRUCTION				
100 Salaries				
200 Employee Benefits				
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL INSTRUCTION (1000)	0	0	0	0
2000 SUPPORT SERVICES				
100 Salaries	56,976	114,870	112,703	117,171
200 Employee Benefits	78,060	49,131	38,607	46,829
300 Purchased Professional and Technical Services	90,000	128,071	112,274	128,071
400 Purchased Property Services	8,281	38,230	5,763	36,730
500 Other Purchased Services		1,900	12,529	1,900
600 Supplies	48,365	467,000	452,039	476,800
700 Property	18,995		40,712	
780 Depreciation-Enterprise Funds	78,617	100,300	93,468	112,000
Total Property (700)	95,612	100,300	134,180	112,000
800 Other Objects		2,500		2,500
810 Dues and Fees			100	
Total Other Objects (800)	0	2,500	100	2,500
TOTAL SUPPORT SERVICES (2000)	375,294	902,002	868,195	922,001
3000 NONINSTRUCTIONAL SERVICES				
100 Salaries				
200 Employee Benefits				
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL NONINSTRUCTIONAL SERVICES (3000)	0	0	0	0
TOTAL EXPENDITURES, OTHER FUNDS	375,294	902,002	868,195	922,001

SOE 06 2522-10
Afr_0425-Other Funds

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25 San Juan OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
OTHER FINANCING-Governmental Funds				
5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds	72,000	144,000	144,000	1,338,000
5201 Transfers Out to Other Funds				(800,000)
5400 Loan Proceeds				
5500 Capital Leases Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	72,000	144,000	144,000	538,000

SUMMARY - OTHER FUNDS

REVENUES BY SOURCE				
1000 Total Local	385,549	905,589	883,791	880,800
3000 Total State	13,000	13,000	13,000	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	398,549	918,589	896,791	880,800
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	56,976	114,870	112,703	117,171
200 Employee Benefits	76,060	49,131	38,607	46,829
300 Purchased Professional and Technical Services	90,000	128,071	112,274	128,071
400 Purchased Property Services	8,281	38,230	5,763	36,730
500 Other Purchased Services	-	1,900	12,529	1,900
600 Supplies	48,365	467,000	452,039	476,800
700 Property	95,612	100,300	134,180	112,000
800 Other Objects	-	2,500	100	2,500
TOTAL EXPENSES / EXPENDITURES	375,294	902,002	868,195	922,001
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	23,255	16,587	28,596	(41,201)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	72,000	144,000	144,000	538,000
NET CHANGE IN NET ASSETS / FUND BALANCE	95,255	160,587	172,596	496,799
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)	963,629		1,058,884	3,049,819
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)			1,818,339	
NET ASSETS / FUND BALANCE - ENDING	1,058,884	160,587	3,049,819	3,546,618

Explanation: (5900 and Adjustment to Beginning Fund Balance)

ALL FUNDS WERE NOT REPORTED IN PRIOR YEARS, ADJUSTMENT IS TO MAKE ADDITION.

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Afr_0425-All Funds

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25 San Juan SUMMARY - ALL FUNDS	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
REVENUES BY SOURCE				
1000 Total Local	7,683,584	7,467,699	7,447,998	6,609,784
3000 Total State	16,314,868	16,925,747	17,127,597	17,566,445
4000 Total Federal	12,831,567	13,271,125	11,853,658	13,205,364
TOTAL REVENUES	36,830,019	37,664,571	36,429,253	37,381,593
EXPENDITURES BY OBJECT				
100 Salaries	16,176,562	16,584,210	16,449,514	17,186,567
200 Employee Benefits	5,626,658	6,618,633	5,977,879	7,317,170
300 Purchased Professional and Technical Services	3,104,499	2,229,004	1,536,571	3,730,666
400 Purchased Property Services	225,087	1,460,530	757,978	2,042,230
500 Other Purchased Services	457,833	1,666,270	1,305,869	677,400
600 Supplies	3,281,099	4,452,999	4,042,524	4,498,281
700 Property	2,255,334	2,314,103	2,622,795	1,988,763
800 Other Objects	921,062	931,537	912,805	935,334
TOTAL EXPENDITURES	32,048,134	36,257,286	33,605,935	38,376,411
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	4,781,885	1,407,285	2,823,318	(994,818)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(6,331)	913,305	(1,689,735)	531,085
NET CHANGE IN FUND BALANCE	4,775,554	2,320,590	1,133,583	(463,733)
FUND BALANCE - BEGINNING (From Prior Year)	8,658,910	12,375,580	13,434,464	16,092,763
Adjustments to Beginning Fund Balance	-	-	1,524,716	-
FUND BALANCE - ENDING	13,434,464	14,696,170	16,092,763	15,629,030

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25 San Juan

Detail Schedule of Property Tax

25 San Juan

	2002-2003		2003-2004		2004-2005		
	TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED
Detail Schedule of Property Tax							
10 GENERAL FUND							
Basic Program (53A-17a-135)	.001807	883,273	.001825	756,910	859,000	.001800	773,832
Voted Leeway (53A-17a-133)							
Board Leeway (53A-17a-134) (Class Size Re	.000400	195,523	.000407	168,801	191,569	.000396	170,243
Board Leeway (53A-17a-151) (Reading Program)							
P.L. 81-874 (53A-17a-143)							
Transportation (53A-17a-127)	.000300	146,642	.000305	126,497	143,559	.000297	127,682
Tort Liability (63-30-27)	.000100	48,881	.000102	42,304	48,010	.000099	42,561
Vehicle Fees in Lieu of Tax (59-2-405) - Basic							
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.							
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.							
Tax Sales and Redemptions & Other	xxx		xxx			xxx	
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL GENERAL FUND NO. 10	.002607	1,274,319	.002639	1,094,512	1,242,138	.002592	1,114,318
23 NON K-12 PROGRAMS FUND							
Recreation (11-2-7)	.000300	146,642	.000305	126,497	143,559	.000297	127,682
Vehicle Fees in Lieu of Tax (59-2-405)							
Tax Sales and Redemptions & Other	xxx		xxx			xxx	
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL NON K-12 FUND NO. 23	.000300	146,642	.000305	126,497	143,559	.000297	127,682
31 DEBT SERVICE FUND							
Gen Oblig Debt (11-14-19/53A-17a-145/ 53A	.001324	647,180	.001376	570,689	647,662	.001330	571,776
Vehicle Fees in Lieu of Tax (59-2-405)							
Tax Sales and Redemptions & Other	xxx		xxx			xxx	
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL DEBT SERVICE FUND NO. 31	.001324	647,180	.001376	570,689	647,662	.001330	571,776
32 CAPITAL PROJECTS FUND							
Capital Outlay Foundation (53A-21-101 thr	.001731	846,124	.001679	696,357	790,280	.001633	702,037
10% of Basic (53A-17a-145)	.002914	1,424,381	.002836	1,176,217	1,334,862	.002758	1,185,682
Voted Capital (53A-16-110)							
Vehicle Fees in Lieu of Tax (59-2-405)							
Tax Sales and Redemptions & Other	xxx		xxx			xxx	
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL CAPITAL PROJECTS FUND NO. 32	.004645	2,270,505	.004515	1,872,574	2,125,142	.004391	1,887,719
TOTAL OF ALL FUNDS :							
TOTALS - ALL FUNDS	.008876	4,338,646	.008835	3,664,272	4,158,501	.008610	3,701,495